

Modern accounting trends in light of social responsibility and its role in sustainability of the Enterprise

Meryem Seghir Moh^{1*}, University Khemis Miliana, (Algeria),
meriemseghirmoh@gmail.com

Boudjemaa Kouidri kouchih², University Khemis Miliana, (Algeria), prboudjemaa@gmail.com

Send Article Date 2021-05-01

Date of acceptance of the article 2021-05-23

Abstract:

The study aims to know the role that the adoption of the concept of social responsibility plays in the sustainability of the institution, and because institutions strive to maintain their continuity, and one of the most important modern accounting methods adopted by the most powerful global institutions lies in their adoption of the concept of social responsibility, environmental accounting and human resource accounting.

The study concluded that social responsibility and modern accounting trends work to increase trust between society, workers and the institution and increase its market share, which contributes to its continuity.

key words: Social responsibility, human resource accounting, environmental accounting, Enterprise sustainability.

*meryem seghir moh.

Introduction:

Accounting has developed as a social science as a result of the global developments that occurred in the world with the aim of meeting the various human needs, especially after the industrial revolution, which resulted in contemporary accounting trends calling for attention to human resources as a supportive element of the industry, in addition to the demand for concern for the environment and society, and trends calling for concern for society and the environment. It is what has produced social responsibility, environmental accounting and human resource accounting as modern trends in accounting thought that can contribute to the sustainability of the Enterprise..

The problem of the study

In order to be familiar with all aspects of the study, the problem was as follows: What is the role of modern accounting trends in light of social responsibility in achieving the sustainability of the institution?

And to solve the problem, it was divided into two sub-questions:

What is the role of environmental accounting in achieving the sustainability of the institution?

What is the role of human resources accounting in achieving the sustainability of the institution?

Objectives of the study:

The study aims, by analyzing the analysis of theoretical and applied studies concerned with the topic, to know the role that contemporary accounting trends play in the sustainability of the institution through:

- Knowing the role of adopting the concept of social responsibility in the sustainability of the institution
- Knowing the role of adopting the concept of environmental accounting in the sustainability of the institution

Knowing the role of adopting the concept of human resource accounting in the sustainability of the organization

THE FIRST TOPIC : SOCIAL RESPONSIBILITY

The concept of corporate responsibility expanded from the concept of narrow-mindedness aimed at one thing, which is profit to achieve the goal of the owner only. This concept developed to assume several responsibilities and the emergence of new terms such as social responsibility. With these changes in the social and environmental conditions, modern institutions are keen to adopt this modern concept.

FIRST REQUIREMENT: THE CONCEPT OF SOCIAL RESPONSIBILITY

The concept of social responsibility is considered a relatively recent concept, but many authorities have defined this term, in addition to creating theories about social responsibility and explaining its dimensions and fields..

Firstly : Definitions and evolution of the concept of social responsibility

1- Definition of social responsibility

Many economists have endeavored to define a comprehensive definition of the concept of environmental and social responsibility. Therefore, it differed according to the definition and the historical stage in which it was defined.

a- Definitions of Economists: Some economists have referred to the definition of environmental and social responsibility, including, "Environmental and social responsibility is the commitment of institutions towards society, which takes into account the expectations of society from the institution in the form of concern for workers and the environment." "Environmental and social

responsibility is a set of decisions and actions taken by the institution to achieve the achievement and strengthening of the prevailing values in society, which ultimately represent part of the direct economic benefits of managing the institution, which it seeks to achieve as part of its strategy”¹.

b- definitions of international organizations and organizations: Some bodies and organizations have defined social responsibility. Take, for example:

- The World Bank: The World Bank has defined social responsibility as the commitment of business owners to contribute to sustainable development, by working with their employees, their families, the local community and society as a whole to improve people's livelihood in a manner that serves trade and simultaneously serves development.

- The World Business Council for Development: defined it as the continuous commitment by business enterprises to act ethically and contribute to economic development and work to improve the quality of living conditions for the workforce and their families in addition to the local community and society as a whole.

- The International Chamber of Commerce: Social responsibility has been defined as all the attempts that contribute to the volunteering of companies to achieve sustainable development with ethical and social considerations¹².

2-- The historical development of the concept of social responsibility

The concept of social responsibility is a dynamic concept that changes according to the economic, social and political conditions. Therefore, it has gone through several stages, which we summarize in the following:³

- a- The stage of the Industrial Revolution: This stage was characterized by the irrational exploitation of human resources and was not limited to ordinary workers, but even women and children, and long working hours. This stage was the only winners in which they were the owners of capital because their goal is to make a profit without any social or environmental considerations because the stage It was characterized by the abundance of natural resources of water, energy, and the vastness of spaces.

This stage witnessed great efforts aimed at achieving profits by increasing the productivity of workers by increasing their working time in exchange for material incentives. Therefore, social awareness is characterized by weakness and is reflected only in increases in workers' wages.

- b- The stage of the emergence of production lines and the inflation of institutions: This period was characterized by the large size of institutions and the owner of this development specialized in the tasks of workers and determining working times. However, this stage did not witness a significant increase in social awareness.

- c- The stage of socialist ideas: This stage witnessed the institutions being affected by socialist ideas. At this stage, the institutions realized that their responsibility goes beyond meeting the desires of the owners for a greater return, but expanded for new parties such as the workers of the institution by covering their social responsibility towards them by meeting their demands related to working conditions, retirement, insurance. Social, work injuries and job stability.

- d-The stage of economic depression and the treasure theory: This stage witnessed the occurrence of the global recession, the bankruptcy of many industrial enterprises, and the release of thousands of workers, which prompted the state to intervene in the motive of protecting the interests of workers and creating

¹ Nizam, Musa Sweidan, Shafiq, Ibrahim Haddad, Marketing, Contemporary Concepts, Hamed House for Publishing and Distribution, First Edition, Amman, Jordan. 2008. p.82

² Kamal, Muhammad al-Maghribi, Management, Originality of Principles and Functions of the Establishment, House of Thought, First Edition, Amman, Jordan. 2007. p.11.

³ Taher, Mohsen Mansour Al-Ghalibi, Saleh, Mohsen Al-Ameri, Social Responsibility and Business Ethics, Al-Yazuri Publishing and Distribution, First Edition, Amman, Jordan. 2005. pp. 54-56 p.

Modern accounting trends in light of social responsibility and its role in sustainability of the Enterprise

alternative opportunities for them Whereas, the Kanzi theory calls for state intervention with its procedures and policies to restore the economic balance, and this is due to the neglect of economic institutions of some of their responsibilities towards multiple parties from the beneficiaries, which made them in conflict with the interests of these. Because its goal was to market the largest of the products without concern for the interest of the consumer.

e-The post-World War II phase and industrial expansion: This phase witnessed the strengthening of the role of trade unions by demanding improvement in working conditions and enacting laws that protect workers and enhance their participation in the board of directors, as well as strengthening the socialist system at this stage.

These events have resulted in major changes in the environmental and social responsibility of enterprises. Minimum wages have been determined, the involvement of workers in the administration, health and social insurance systems, laws for dealing with work accidents, and the emergence of consumer associations, especially in Western countries.

f- The pressure group stage: In view of all the previous events, associations and organizations emerged that defend the interests of certain segments of society, such as consumer associations, environmental protection societies, etc. The protests of these groups generated pressure on institutions and governments.

Hence, this stage witnessed a great development in the institutions' adoption of the concept of environmental and social responsibility, as clear standards and quantitative measurement indicators were developed. It is required by many international organizations, especially those related to sustainable development.

g-The knowledge economy stage and the information age: This stage is characterized by the change in the nature of the economy and the emergence of phenomena such as globalization and privatization, the expansion of the service sector, the prosperity of information technology and the spread of information networks. This has led to the transformation of economic institutions towards developing their social initiative, as their lack of commitment to environmental and social responsibility harms society. And the owners.

Secondly Theories of environmental and social responsibility of the institution:

The concept of the institution's environmental and social responsibility has been studied in many studies. According to the different intellectual backgrounds of scholars and researchers, as well as the diversity of social systems around the world and the differences in their problems and the way the institution interacts with its society. All these things have made studies differ and there are many theoretical approaches to this phenomenon, which can be explained in the following table:

Table n01: Theories of environmental and social responsibility

Environmental and social responsibility approaches for enterprises	Perspective on the interface Institution / community	Orientation and main concept	Definition of social responsibility
Environmental and social responsibility as a settlement function	The functional approach: How to integrate the goals of society and protect the environment and the institution	Objectivity, compromise, inclusion, and stability	Social responsibility is a means of controlling the institution, society and the environment
Corporate environmental	A socio-political	Objectivity / change	Expression of authority:

Modern accounting trends in light of social responsibility and its role in sustainability of the Enterprise

and social responsibility as a power relationship	approach: How an institution can dominate society or vice versa	Power, the balance of power	Social responsibility reflects the ability of social actors and stakeholders to influence organizations and make them consider their interests
Environmental and social responsibility of enterprises as a cultural product	A cultural approach: How an organization can adapt to its surroundings	Self / Settlement Values, social representation, culture	Social responsibility is a product of culture. Its content reflects the desired relationship between the institution and society
Environmental and social responsibility of institutions as a social cognitive building	A constructivist approach: how an organization and a community can create a common building	Subjectivity / change Learning, arranging negotiation	Corporate social responsibility as a result of the social cognitive construction resulting from negotiations between the institution and the community, taking into account social values and problems.

Source: Flouriane bouyoud " le management stratégique de la responsabilité sociale des entreprises" thèse doctorat en science de gestion. conservatoire national arts et métiers. 2010 p43

From the table we extract the following observations:

-Environmental and social responsibility is a multi-dimensional phenomenon, and if its essence and primary goal is economic, this does not prevent the impact of the environmental, social and cultural dimension. Therefore, all these dimensions must be taken into account when undertaking the study of the environmental and social responsibility of institutions.

- Each approach is concerned with an aspect of the institution's environmental and social responsibility, and therefore its concept is the outcome of the collective approaches.¹

SECOND REQUIREMENT: SOCIAL RESPONSIBILITY PRINCIPLES . COMPONENTS AND ITS IMPORTANCE

The economic and social changes that occurred worldwide have affected the economic and scientific aspect, and accounting as a science is also affected by these new concerns of society, including concern for the environment and its affairs, the value of the human resource within the institution and the impact of each of them on the performance of the institution.

Firstly Social responsibility principles . components:

Social responsibility depends in its application on several basic principles:

- 1- The principle of legal commitment: According to this principle, the corporation must comply with all written and declared local and international laws and regulations.
- 2-The principle of respecting international norms: That the institution respect international and governmental agreements, executive regulations, charters, as well as guidelines when undertaking the process of developing its policy and practicing social responsibility.
- 3- The principle of respecting the interests of the concerned parties: The institution's adoption of the concept of social responsibility forces it to professionalize the interests of others and are affected by its economic activities.

¹ Flouriane bouyoud " le management stratégique de la responsabilité sociale des entreprises" thèse doctorat en science de gestion. conservatoire national arts et métiers. 2010 p43

Modern accounting trends in light of social responsibility and its role in sustainability of the Enterprise

4- The principle of transparency and accountability: that the institution clearly, accurately and completely disclose its policies, decisions and activities, including activities that affect the environment and society, and that this information is for the persons affected by the institution.

5- The principle of respecting human rights: The institution must respect policies and practices that respect the rights contained in the Universal Declaration of Human Rights.

In addition to the principles, social responsibility contains several elements,¹ which we explain in the following table:

Table n°02: Social responsibility principles.

Element	The orientation of the social and environmental responsibility component
the owners	Protecting the organization's assets, achieving the largest return, giving a good image of the organization to increase the value of its shares, and increasing the volume of sales.
The workers	Job justice, health care, paid salaries and wages, paid vacations, opportunities for advancement and housing promotion for workers and their transfer, appropriate working conditions.
Customers	Affordable prices, honest advertising, safe and good quality products, instructions for use and disposal of the product.
Competitors	Honest information, not to withdraw dealers with others in a dishonest manner, fair and honest competition.
the society	Creating job opportunities, respecting customs and traditions, employing the disabled, supporting social activities, supporting infrastructure, being honest in dealing with them, contributing to solving disasters.
The environment	Afforestation and support for green spaces, harmless products, optimal use of resources, reduction of all kinds of pollution.
the government	Compliance with laws, rehabilitation and training, equal opportunities for employment, payment of tax obligations, and participation in solving social problems.
Lobbyists	Honest dealing with the press, respecting the activities of the environmental group, respecting consumer protection associations, respecting the role of trade unions and dealing well with them.

Source: Alexander Dahlsrud ,How corporate Social Responsibility is defined an analysis of 37 definitions, Corporate Social Responsibility and Environmental Management ,2008,p4

Secondly The importance of social responsibility

Social responsibility has importance in clarifying the social role it plays in the life of the individual, the institution, society and the state as a whole and protecting the environment from the negative effects of the activities of institutions and this importance can be clarified in the following points:

1-With regard to the institution: the importance of social responsibility appears in several forms, the most important of which are:

- a- Environmental and social responsibility gives a good impression of the institution and improves its image in front of the community, which gives it an additional fame and is able to increase the value of the share.

¹ Alexander Dahlsrud ,How corporate Social Responsibility is defined an analysis of 37 definitions, Corporate Social Responsibility and Environmental Management ,2008,p4

b-Environmental and social responsibility directed to the workers by improving working conditions and increasing the moral and material incentives, which creates a good work environment that leads to higher productivity and increased profit for the enterprise.

Social responsibility leads to the creation of a spirit of cooperation and interdependence between the institution and the various stakeholders.

2-With regard to society: the importance of social responsibility appears in several points, the most important of which are:

a -Social responsibility makes the institution morally responsible in protecting the surrounding community and respecting its traditions and beliefs.

b-Social responsibility drives the corporation to preserve the environment and reduce pollution, by using techniques that reduce the waste and gases that its economic activities generate.

c- Social responsibility would increase the sense of belonging for individuals with special needs if the institution specifies a certain percentage of job positions for this category of society.

THE SECOND TOPIC : THE ROLE OF MODERN ACCOUNTING TRENDS IN RAISING THE VALUE OF THE ENTERPRISE

Accounting for social responsibility is the latest stage of accounting development. This recent development has arisen as a result of the increase in the size and decisions of companies that have wide-ranging financial, economic and social impacts, which has led to interest in it by accounting and professional organizations and societies and academic bodies, and as the accounting intellectual framework for companies suffers from Shortcomings for his inability to provide specific answers to a number of problems facing the accountant, such as measuring the cost and social and environmental benefit, the main question of the problem is the availability of accounting tools on which to base the measurement of social costs and benefits that help to provide information to the concerned parties to ensure a comprehensive evaluation process. From the side of society and the state to the level of social performance achieved by the institution.

FIRST REQUIREMENT: ENVIRONMENTAL ACCOUNTING

As interest in environmental issues increases and institutions are charged with social responsibility, the importance of environmental accounting has increased. It is no longer necessary for the accountant to measure the profit of the institution and consider it as a comprehensive criterion for evaluating the performance of its activity. Rather, it has become imperative to conduct a comprehensive analysis of the environmental impact of the institution's activity, and to provide appropriate data on environmental costs and their sources, and this is what environmental accounting achieves.

Firstly: Concept of environmental accounting

1- Definition of environmental accounting

The definitions that dealt with the issue of environmental accounting have varied, but they are agreed in essence. The institutions must recognize the environmental damages that they cause and express them in accounting. Among these are the definitions.

a - Definition of the Canadian Institute of Management Accounting: In the year 1996, the Canadian Management Accounting Institute defined environmental accounting as "the appointment, measurement and allocation of environmental costs to be taken into consideration

when making administrative decisions and then communicating information to the concerned parties.” The appointment means a comprehensive examination of the impact of the unit's products, services and activities on all The concerned parties then measure these effects in the form of costs and benefits as accurately as possible to allow for rational action.

b- The second definition of environmental accounting: which is that environmental accounting is part of social accounting, and it aims to protect the resources of nature, renewable and non-renewable, from penetration and degradation, and preserving them for future generations. ”Environmental accounting is that branch or specialization that enables accountability from interaction with the environment and its issues.

2- The historical development of environmental accounting

The historical development of environmental accounting or environmental cost accounting has gone through several stages, which we summarize in the following points:

- a The first stage: the seventies, only descriptive studies using standard forms were known.
- b The second phase: the eighties, which witnessed discussions about the role of accounting in the disclosure of information about environmental activities.
- c The third stage: between 1990 and 1995, during which the qualitative leap took place in the field of environmental accounting, and both the environmental disclosure and the environmental auditing process began.
- d- The fourth stage: which is after the mid-nineties, in which environmental accounting was considered as a measure of environmental performance in accordance with organizational standards.

Secondly The importance of environmental accounting and its objectives

1- The importance of environmental accounting

The importance of environmental accounting, after measuring environmental costs, is embodied in providing an advantage for decision-makers, in making rational decisions in the short and medium-term, as well as decisions on a long-term level at all levels, such as:

Helping managers to take decisions that will reduce costs and environmental burdens.

-Expand the assessment and investment analysis process to include potential environmental impacts.

-Gain a better understanding of environmental costs and the performance of processes and products.

Assist in developing and operating an environmental management system for the unit as a whole.

Pricing the products taking into account all elements of environmental and non-environmental costs.

Preparing future plans for the institutions.

Making investment decisions, especially when comparing investment alternatives.

Calculation of revenues and costs of environmental projects.

Assessment and implementation of environmental management systems.

External disclosure of expenses, costs, and environmental liabilities.

Submit environmental reports to statistical and government agencies.

-The fact that accounting is a social science, this imposes on it the necessity of interacting with the problem of environmental pollution and the depletion of natural resources because its delay will lead to the delay of this science compared to other sciences such as economics and management.

-Accounting derives its existence from the society's recognition of its results through the two functions of measurement and delivery of financial and economic information to the community,

and the continued demand for the services of the accounting and auditing profession, which necessitates meeting the increasing needs of environmental and social information as well as financial information.

- Neglecting to measure the environmental costs resulting from environmental pollution would mislead many of the performance indicators and amplify the results.

Environmental accounting helps in rationalizing administrative decisions and ensuring - the accuracy of accounting information on the basis of which administrative decisions are made by helping to differentiate between administrative alternatives and the comparison between whether or not commitment to environmental programs.

2- Objectives of environmental accounting

The main objectives of environmental accounting are as follows¹:

Determining and measuring the net social contribution of the institution that does not include only the elements of internal costs and benefits, but also includes the elements of external (environmental) costs and benefits that have an impact on the groups of society. This role stems from the deficiencies of traditional accounting in the field of measuring the environmental performance of institutions. Accounting measurement.

- Providing information on the environmental performance of the economic institution to the parties concerned about this environmental performance and that help them in assessing the environmental performance.

Determine and measure the institution's contribution to the use of clean technology.

Evaluating the environmental performance of the institution by determining whether its strategies and objectives are in line with social and environmental priorities on the one hand, and with the institution's ambition to achieve a reasonable percentage of profits on the other hand.

- Disclosure of the activities carried out by the institution that have social and environmental impacts. This goal shows the need to provide appropriate data on the environmental performance of the institution, and the extent of its contribution to achieving social and environmental goals, and also to communicate this data to internal and external beneficiaries, in order to rationalize private and public decisions and define The optimal scope for it, either from the user's point of view or the community's point of view.

Contribute to reducing or preventing the negative effects of economic institutions on the environment, as they play a preventive role, and then protect the environment by reducing the environmental costs paid by the institution, improving environmental performance and achieving a competitive advantage among institutions.

Contributing to improving the manufacturing process within the institution, through optimal use, waste disposal methods, as well as assessing hidden risks in issuing and consuming products in improving the institution's image in front of society.

- It contributes to reducing air pollution by conducting economic, environmental and technical studies, which determine the methods of reducing the user of raw materials and energy in industrial enterprises in the various stages of production, in addition to conducting accounting and environmental studies that clarify the results of using alternative energy types, which ultimately leads to a reduction. Residues.

¹ Yousef, Mahmoud Jarbou. The extent of application of measurement and disclosure in accounting for social responsibility in financial statements in companies in the Gaza Strip. An exploratory study of the opinions of financial managers and heads of accounting departments in industrial public shareholding companies in the Gaza Strip, Palestine. The Islamic University Journal (Human Studies Series), College of Commerce Palestine, Issue 15. 2007, p. 246.

Contribute to enhancing the transparency of the institution, obtaining a high level of performance, and assisting it in improving its external relations.

SECOND REQUIREMENT: HUMAN RESOURCE ACCOUNTING

The concept of human resource accounting is "a philosophical concept and it is not a theory or a specific method that has certain constants and principles. Rather, it is a concept that means all tangible and intangible mathematical operations that the institution undertakes in order to evaluate its intellectual capital and this is by relying on all the systems in the institution from Administrative information system, accounting information system, management control system and various other systems..

Firstly The concept of human resource accounting:

1-Definition of human resource accounting

There are many definitions of human resource accounting, including:¹

- a-The American Accounting Association (A.A.A) defines it as "the process of identifying and measuring human resources, and providing information to concerned administrative units."
- b-The second definition: It is "the process of measuring and reporting on human dynamics in the organization, which is the process of assessing the state of human resources in the facility and measuring change in this case over time, as it is the process of providing information about individuals and groups of the enterprise to decision-makers, whether inside or outside the facility."

2-The historical development of the concept of human resources accounting

Human resource accounting has gone through several stages, which are:²

- For the first stage from the beginning of the sixties until the year 1966: This phase was characterized as the period of developing the basic concepts of accounting for human resources using theories and principles related to this topic in other social sciences. It is concerned with the effectiveness of leadership and the relative importance of human resources in the components of the reputation of the shop in traditional accounting.
- The second stage from 1966 - 1971: is the period of academic research on finding and evaluating the effectiveness of human resource cost measurement models (historical cost - replacement cost), as well as models for measuring the value of human resources (monetary - non-monetary). This period was also a period of special research to find current and future areas for the uses of accounting for human resources, so that it becomes a tool that helps many beneficiaries from outside the establishment who need financial data on human resources such as investors, and I witnessed this stage, which occurred in the period from 1966 to 1971 A practical field application for accounting for human resources in some of the establishments at the time.

During this stage, an important study was carried out by Roger Hermann Son, who holds a Ph.D. from the University of Michigan, as it is considered the first study in the field of accounting for human resources, where the study is based on developing a method for measuring the value of human resources as part of the fame of the shop in case of not It was purchased, and at this stage, many important research papers in this field were also prepared at the University of Michigan. In 1967 AD, a research team was formed from the late "Likert" and "Eric Flamholz", where they conducted a series of research aimed at finding models and accounting methods for

¹Walid Naji Al-Hilali, Contemporary Accounting Problems, Amman, Jordan, 2007, p. 27

² Adel Harhoosh Al-Maqarji, Ahmed Ali Saleh, Intellectual Capital, Methods of Measuring it and Methods of Preserving it, Cairo, Arab Organization Publications, 2007, p14

human resources, and "William Babal" William Papal, who holds a Ph.D. from the University of Michigan, Matshigan University on value measurement The historical cost of human resources, as he applied his research to the company "R. C. Barry, a medium-sized company producing industrial goods in Columbus, Ohio.

- The third phase 1971 - 1976: The third phase of the development of human resources accounting, which started from 1971 to 1976 CE, witnessed an important and rapid development, as many academic studies were published in the Western world, Australia, Japan and others, and many of these researches were applied in Many establishments in these countries and the majority of these applications were in medium companies such as Bari and other companies.

The research that was carried out in the company, "Barry", is considered in the second stage of development for human resources accounting, which included the first attempts to set up an accounting system for the historical cost of human resources, during the third stage and was successful when the company, for several years, published its final financial statements, including information. Financial about human resources, which led to an interest in accounting for human resources, and many companies followed suit.

Academic research in the third phase also included the impact of information provided by accounting on human resources on the management decisions made by members of the executive management and senior management, as well as decisions taken by investors among the shareholders, and this phase was also characterized by continuous research to develop concepts and models used. In measuring human resources and accounting for them, whether in terms of cost or value. This stage was also characterized by the publication of a large number of theoretical and applied research, as well as the holding of several seminars and research on this topic. It is worth noting that at this stage, the American Accountants Association (A.A.A) formed two committees for accounting for human resources, the first in 1971 and the second in 1972, and the reports of the two committees were published under the title Evolution of Accounting for Human Resources.

- Fourth stage 1976 – 1980 This stage witnessed a decrease in interest in this branch, whether on the part of academics or practitioners, due to several reasons, including that the largest part of the initial research in this field, which is considered less difficult, was carried out in the previous stages, and the remaining parts are more difficult and require a large number of Highly qualified researchers to do it. It also requires the cooperation of a large number of institutions and companies that accept that this research is applied within and through them and as a result of the fact that the number of researchers who are able to carry out this research in terms of skills, experience or qualifications, of course, their number is small, so the number of research that appeared during this period was small. The thing that led to the lack of appetite for institutions and companies to implement is that the costs of implementing these systems increased and the expected return from them was in the view of many of them uncertain, and perhaps not of great benefit, as their view of accounting for human resources was that it was a good and good idea, but it was not complete. distance. However, important trends appeared at the end of that period that changed that outlook in the next few years

Secondly: Importance and objectives of human resources accounting

1- The importance of human resources accounting

It is known that the human element can work with the least potential and build and develop itself, so the facility, no matter how great its material potential, cannot achieve its goals without the human element.

The importance of the human element can be determined for the facility if we envision the situation that would happen to the facility if the human element disappeared. Therefore, there are many indications that can be referred to as supporting and confirming the importance of the human element for the facility. We will mention some examples¹:

-The human element is the most important type of assets in any establishment, especially in developed societies, as the thinker and executor in any establishment are the people who undertake the work of administration.

-The human factor has a market value, and what happened in the United States of America in 1986 confirms this. When eight of the top managers in "Motorola" resigned and joined a competitor, the "Wirtchiller" company, the market value of the first company's shares decreased by about \$ 41 million and rose. The market value of the shares of the second company is \$ 14 million within 24 hours from the date of announcing the news of the resignation.

-Some scientific studies conducted on a sample of 91 postgraduate students "Finance Department" at one of the American universities indicated that investment decisions related to two different companies were in the interest of the company that announced the importance of the human element and its interest in it. It should be noted that the modern enterprise has become increasingly dependent in achieving its goals and success on the human element. The efficiency, effectiveness and efficiency of workers is a basic factor in achieving the efficient use of the huge material investments in modern industries, and it may even be considered the most important factor in some establishments. On the other hand, researchers expect an increasing tendency towards investments in human assets and human capital formation, the more the facility adopts the modern mode of production, especially the production under IT conditions, and the greater the importance of innovation, product development and the intensity of competition. In such circumstances, the importance of multi-skilled workers increases, and they are subjected to continuous training courses in order to acquire new skills. The interest in workers in most establishments has led to the formation of a special department, the Department of Human Resources Management, to attract qualified workers and hold training courses to improve their skills.

The importance of human resource accounting is increasing in the modern production environment and the information technology environment, as establishments seek to adopt a comprehensive quality management strategy and the sub-policies that follow, such as the Zero Defect policy and the "Just in Time" (JIT) purchase and storage policy. And production and delivery, that is, in all stages of the production process. The success of the comprehensive quality management strategy clearly depends on the qualification, organization, and cooperation of the multi-skilled and interdisciplinary "human origin" in line with modern technology. Thus, ignoring the inherent human element is considered a deficiency and a great negligence that makes the list of financial position merely a balanced trial balance, nothing more or less, far from disclosing the assets and value of the establishment.

Harrmnison says: "The human being is the main determinant of business and the extent of its sufficiency and success. He is the one who plans for the establishment of the organization and defines its goals and defines the ways to reach these goals and chooses the machines, equipment and raw materials that he will operate to reach these goals and then he is the executor of the actual work. His success or failure.

¹ Ali Muhammad Abdel-Wahhab, Saeed Yassamer, Human Resources Accounting, Riyadh, Mars Publishing House, 1994, p. 19

In light of what has been mentioned, there are a number of factors that refer to the interest in human resources accounting, namely:

-The interest of the accounting literature in the concepts and methods of accounting for human resources, which represent the basic assets of most establishments, especially service establishments.

-With the increase in technical progress, the individual's need for education, training, and skills acquisition increases the value of human capital, in addition to some organizations spending on operating and developing technical and administrative methods and employee skills, believing that the return from these investments is the future benefits that individuals obtain. .

From the foregoing, it can be said that ignoring the importance of the human element and the failure of establishments to account for human resources leads in the end to making improper decisions, and for this there has been an increased interest in accounting for human resources, which gives management a better basis for choosing among alternatives and making its decisions in a rational manner that achieves the optimal use of available resources. And existing.

Finally, this interest has been reflected in the form of opinions calling for the human element to be considered an asset of the facility that must be included in the budget, the application of depreciation to it and the appearance of the depreciation premium in the income statement on the basis that the asset is a cost that the facility bears for the purpose of obtaining future services, and this applies to the human element considering that the facility It bears some costs to acquire the manpower such as: job advertisement costs, selection costs, training costs, and finally the costs of education and other other costs in addition to their continuous development and development of their skills through training programs and missions, that is, all costs incurred by the facility in order to have workers at the level of Of experience, competence and the combined work of others in order to achieve the objectives of the enterprise.

2- Objectives of human resources accounting

The general objective of accounting as a management tool is to provide correct and timely information on the financial and competitive position of the organization. Taking into account the organizational and technological environmental framework in which the organization operates, the goal of human resources accountability does not deviate from the essence of that, as this aims to provide the necessary information about the human component of the organization, which helps the administration to make sound decisions regarding that element. It also aims to attract the management's attention to the importance of human resources, and to assist it in measuring, evaluating and developing these resources.

Accounting for human resources contributes to achieving a more comprehensive goal, which is the efficient use of the available workforce, and if we look at it, we find it deals with the value of investing in human assets and the economic consequences of that, as it helps the administration to choose the right individuals, train them, maintain them, motivate them, and benefit from their energies and efforts to the limit Which fulfills the interests of these individuals as well as the interest of the work. Therefore, it is important to draw an intellectual or philosophical framework for human resources accounting, design the accounting system that provides accurate data for appropriate decision-making and conduct applied and field research to identify the factors that achieve the effectiveness of human resource accounting.

In general, it can be said that designing and implementing a special system for accounting for human resources aims to achieve all or some of the following goals:

Measurement Objective: This means measuring certain aspects related to human resources, and mainly includes the following¹:

- Measuring the value of human resources working in the project using appropriate scientific methods that are practically applicable.
- Measuring the cost of preparing and equipping human resources, such as recruitment and training costs.
- Measuring the cost of using human resources in terms of salaries, wages and so on.
- Measuring the productive efficiency of human assets.
- Measuring the profitability of using human assets.
- Measuring the rate of return on human investment.
- Objective of the report: It is meant by this to report on human resources data in the accounting lists and reports and to show the data that were reached during the achievement of the measurement objective. The report includes the following human resources data:
 - Recording human resources data in various accounting cards and records.
 - Summarize the data related to human resources using known accounting methods to summarize the data.
 - Presenting the results that are reached in the financial statements.
 - Preparing special lists to display human resources data alongside the traditional financial statements.
 - Preparing any additional reports related to human resources based on the wishes of the project management, investors, or any other external bodies.
 - Study human resource problems, such as the high rate of work papers or the phenomenon of absence, and prepare quantitative reports on them.

The goal of rationalizing decisions: Rationalization of decisions is intended to provide useful data to support the administration in making the appropriate decision, as the method of accounting for human resources aims to provide information to the project management, investors or other parties interested in the project in order to rationalize the decisions that these bodies have to take These decisions relate to the human element, and one of the most important purposes of rationalizing decisions related to human resources is the following:

Studying the available alternatives for utilizing human resources and supporting the administration in choosing the appropriate alternative in order to achieve the optimum utilization of the human element.

- Rationalizing decisions regarding the use of human resources, such as decisions related to transfer, promotion, resignation, and so on, to the latest related decisions.
- Rationalization of decisions related to investment in human resources, which are decisions related to adding new elements to the workforce of the facility.
- Imposing control over the cost of using human resources by applying common cost control methods such as the calibration method.
- Rationalizing employee performance evaluation decisions.
- Rationalizing the decisions of investors in the project or those wishing to invest in it, by giving them a realistic picture of the reality of the project's resources, including human resources, by reporting on these resources in the financial statements.

¹ Radwan Hilwa Hanan, Alternatives to Contemporary Accounting Measurement, Amman, Jordan, Wael Publishing House, 2003, pp. 209-210

-Rationalization of decisions related to project management evaluation or project evaluation as a single unit by external parties, by not neglecting human resources during this type of evaluation and by extracting ratios and rates related to human resources data.

What was previously mentioned, some writers believe that accounting for human resources arose in order to assume several functions, the most important of which are:

- Providing a framework that helps in making decisions related to human resources.

-Provide digital quantitative information for the cost and value of human resources.

- It stimulates management to pay attention to the concept of human capital when making any decisions related to human resources.

THIRD REQUIREMEN: THE ROLE OF SOCIAL RESPONSIBILITY AND MODERN ACCOUNTING TRENDS IN THE SUSTAINABILITY OF THE INSTITUTION

Sustainability of the institution is a long-term strategy that works to maximize the current value, by approving investment proposals that increase the market value and the value of securities, and in light of social responsibility.

Firstly: The role of adopting the concept of social responsibility in achieving the sustainability of the institution

The use of corporate social responsibility is an effective tool to strengthen societal relationships, help mitigate risks, improve reputation, reach the most effective markets, sell and identify their brands with the consumer and the important elements, and the leaders of sustainable enterprises will assess the environmental record of their business operations.

Social responsibility institutions ensure that all members of society support their goals and developmental mission, recognize their existence, and contribute to the success of their goals according to what was planned, in addition to contributing to meeting the needs of a community and its necessary life requirements, and creating new job opportunities through the establishment of charitable and social projects. Of a developmental nature, the role of social responsibility in the sustainability of the institution is highlighted in the following:¹

Social responsibility works to improve and develop the institution's image in front of society

- Social responsibility represents the best case for investors by raising the value of shares in the long term, and this gains the confidence of the community.

-Laws and legislation cannot accommodate all the details related to society, but with social responsibility in business, it will represent a social law.

- If the institutions do not do their utmost in achieving social responsibility, helping society, and solving the problems it suffers from, they will lose much of their influence in society.

Prevention of the problem is better than its treatment. Therefore, institutions must deal with society and solve its problems before increasing them.

Secondly: The role of adopting the concept of environmental accounting in achieving the sustainability of the institution

The role of environmental accounting in the sustainability of the organization is to achieve the following elements:

Participation in achieving social goals such as consumer protection, workers and the environment.

¹ Thamer Yasser Al-Bakri, Marketing and Social Responsibility, Wael Publishing House, Jordan, 2001, pp. 52-53

-The use of materials that do not harm the environment and reduce the use of natural materials and avoid the production of waste and pollute the environment.

Attempting to obtain international quality standards"ISO"

-Ensure the acquisition of clean technology that does not harm the environment;

-Taking into account the nature of the raw materials used, their suitability, the security and safety of consumers, and the design of the green product in a way that elevates the public taste. It is in harmony with the environment and does not lead to any damage to it. The site of the establishment must not be located in a residential location.

- The safety of workers, ease of movement, and the provision of safety and hygiene in the workplace

-Treating production waste and providing maintenance.

Thirdly The role of adopting the concept of human resources accounting in achieving the sustainability of the institution

The role of human resources accounting appears in the sustainability of the organization by ensuring that the following goals are met:

- Relying on the legal bases in announcing jobs, in conducting them, and in evaluating their results.

- Reliability in the procedures adopted in the mobilization and recruitment process

-Ensuring the rights of job applicants with transparency and integrity, and the recruitment process must stem from a real need for the human resource.

-Achieving the principle of equal opportunities for job applicants and maintaining the confidentiality of their information and responding to them

-Adopting objective and accurate evaluation methods and avoiding bias

-Follow up and document the performance of employees, diagnose aspects of distinction and decline in their performance, and evaluate its development

- Developing work methods and techniques, popularizing the use of electronic systems, and working on the application of quality and discrimination standards at the level of individual management

- Creating a work environment and encouraging individuals to develop and utilize their skills. Human resources programs must be implemented in a manner that takes into account achieving a balance between the needs of individuals and the goals of the institution

-Holding training and training courses to improve workers' performance

-Achieving fair wages and rewards

-Provide occupational health and safety requirements and comply with relevant legislation while providing a suitable work environment

-Creating an environment in which the culture of creativity and innovation encourages while linking it to material and moral stimulation

Treating individuals as a source of competitive advantage as agents of change.

Conclusion:

Economic institutions strive to maintain their sustainability, and one of the most important modern methods adopted is their adoption of the concept of social responsibility in addition to modern accounting trends

The study found the following results:

-The institution's interest in community issues and the attempt to solve its problems contributes to increasing the strength of its influence on society.

- Social responsibility improves the institution's image in front of society
- Adopting environmental accounting, the use of clean raw materials, and taking into account safety measures in production, packaging and marketing. Nominate the organization to obtain international standards for quality.
- Competent and qualified human resources increase the value and sustainability of the organization

Bibliographie

1. and Methods of Preserving it, Cairo, Arab Organization Publications, 2007.
2. Alexander Dahlsrud ,How corporate Social Responsibility is defined an analysis of 37 definitions, Corporate Social Responsibility and Environmental Management ,2008.
3. Ali Muhammad Abdel-Wahhab, Saeed Yassamer, Human Resources Accounting, Riyadh, Mars Publishing House, 1994.
4. Flouriane bouyou " le management stratégique de la responsabilité sociale des entreprises" thèse doctorat en science de gestion. conservatoire national arts et métiers. 2010
5. Kamal, Muhammad al-Maghribi, Management, Originality of Principles and Functions of the Establishment, House of Thought, First Edition, Amman, Jordan. 2007.
6. Nizam, Musa Sweidan, Shafiq, Ibrahim Haddad, Marketing, Contemporary Concepts, Hamed House for Publishing and Distribution, First Edition, Amman, Jordan. 2008.
7. Radwan Hilwa Hanan, Alternatives to Contemporary Accounting Measurement, Amman, Jordan, Wael Publishing House, 2003.
8. Taher, Mohsen Mansour Al-Ghalibi, Saleh, Mohsen Al-Ameri, Social Responsibility and Business Ethics, Al-Yazuri Publishing and Distribution, First Edition, Amman, Jordan. 2005.
9. Thamer Yasser Al-Bakri, Marketing and Social Responsibility, Wael Publishing House, Jordan, 2001.
10. Walid Naji Al-Hilali, Contemporary Accounting Problems, Amman, Jordan, 2007.
11. Yousef, Mahmoud Jarbou. The extent of application of measurement and disclosure in accounting for social responsibility in financial statements in companies in the Gaza Strip. An exploratory study of the opinions of financial
12. managers and heads of accounting departments in industrial public shareholding companies in the Gaza Strip, Palestine. The Islamic University Journal (Human Studies Series), College of Commerce Palestine, Issue 15. 2007.